

TOBACCO CONTROL ACCOMPLISHMENTS AND TOBACCO TAX PARITY ACT

Mr. DURBIN. Mr. President, last week I was joined by Senators LAUTENBERG and BLUMENTHAL to introduce the Tobacco Tax Parity Act, a bill aimed at closing loopholes in how tobacco products are taxed and reducing the incidence of tobacco use.

It wasn't that long ago when it was common to smoke in offices, airplanes, elevators or even here in congressional hearings. We have made progress since the landmark 1964 Surgeon General's Report showing the negative effects of smoking on health, but there are plenty of signs that the fight continues to protect future generations from suffering the terrible effects of tobacco.

According to a Surgeon General's Report issued in March 2012, tobacco use among youth is a "pediatric epidemic" and is the No. 1 cause of preventable and premature death in this country. Every year, tobacco products account for 443,000—or 1 out of 5—deaths. The report also found that every day, 1,000 young people become new regular smokers and, of these new smokers, one-third will eventually die from tobacco-related causes.

While our Nation pays the physical and financial burden of tobacco use through \$96 billion in annual medical costs and \$97 billion in lost productivity due to premature death, tobacco companies invent new ways to generate profits and entice young people to pick up this deadly habit.

In 2009, the Children's Health Insurance Program Reauthorization Act increased the Federal tax rate on cigarettes and set the tax rate for small cigars and roll-your-own cigarettes at the same level as cigarettes. Cigars, smokeless tobacco, pipe tobacco, and nicotine candies, however, remain at dramatically lower tax rates than cigarettes making them a cheap source of tobacco, particularly among young people. While cigarettes, roll-your-own, and little cigars are taxed about \$1 for a pack of 20 cigarettes, pipe tobacco is only taxed 11 cents for what adds up to 20 cigarettes, a pouch of chewing tobacco is only taxed 9 cents, and a 12-pack can of nicotine tablets or lozenges is taxed less than 1 cent. Not surprisingly, as the tax for cigarettes has increased, cigarette sales dropped and the sales of undertaxed tobacco products went up.

This difference in tax rates doesn't make sense, and we are already seeing tobacco manufacturers abusing them by changing the labels on their products to avoid paying the higher tax. For instance, to avoid paying the higher tax on loose roll-your-own tobacco, some manufacturers simply change the label on that product to pipe tobacco. There are stores popping up across the country, including in Illinois, that allow people to buy undertaxed pipe tobacco or cigarette tobacco intentionally mislabeled as pipe tobacco and rent time on a cigarette making ma-

chine where customers can make 200 cigarettes in 8 minutes and not pay the \$10 Federal cigarette tax.

A report released by the Government Accountability Office last year found that the difference in tax rates creates opportunities for tax avoidance and encourages consumers to use products with a lower tax. For instance, the monthly sales of pipe tobacco in September 2011 increased by over 1,200 percent compared to January 2009, while the monthly sales for roll-your-own tobacco dropped 600 percent. Over \$1.4 billion in State and Federal revenue has already been lost due to manufacturers relabeling and selling roll-your-own tobacco as pipe tobacco.

The Tobacco Tax Equity Act will end the exploitation of these tax loopholes by taxing all tobacco products at the same level as cigarettes. Through this legislation roll-your-own tobacco and pipe tobacco would be taxed at the same level of \$1 for 20 cigarettes worth of tobacco. It would also raise the tax on a package of smokeless tobacco from 11 cents or less to \$1—the same as a packet of cigarettes. The same goes for cigars, which are currently taxed no more than 46 cents per a cigar. As new tobacco products come onto the market, this bill ensures that any product defined as a tobacco product by the FDA is taxed at a level equivalent with cigarettes.

According to an estimate by the Joint Committee on Taxation, closing these loopholes will generate \$3.6 billion over the next 10 years. But closing the loophole will not only generate much needed revenue and prevent manufacturers from gaming the system, it will protect children and teens from picking up this dangerous habit. I urge my colleagues to support this important legislation.

ADDITIONAL STATEMENTS

TAFT UNION HIGH SCHOOL

• Mrs. BOXER. Mr. President, today I ask my colleagues to join me in saluting and commending Ryan Heber, Kim Fields and Mary Murphy, three educators who risked their lives to protect students in Taft, CA.

On Thursday, January 10—less than 4 weeks after the horrific massacre at Sandy Hook Elementary School—a student armed with a shotgun opened fire in a classroom at Taft Union High School and wounded two of his classmates. Today, one student remains hospitalized, recovering from his injuries.

This was a tragic attack, and it is terrifying to think that it could have been even worse had it not been for the brave, swift actions of Taft science teacher Ryan Heber and campus supervisors Kim Fields and Mary Murphy.

When the shooting started, Mr. Heber responded immediately. After ushering his other students out of harm's way, he began talking the shooter into ceas-

ing his attack. Ms. Fields, who rushed to the classroom when she heard gunfire, joined Mr. Heber in persuading the attacker to put down his gun and surrender to police when they arrived on the scene. Meanwhile, Ms. Murphy stayed calm and made sure that students quickly and safely evacuated the classroom.

Like their teacher and supervisors, the students at Taft were also very brave. They stayed calm and followed school safety measures. I commend these young people and the first responders who swiftly responded to the call for help.

The students, faculty, and staff deserve our support in the days and years ahead, and they deserve our action to help curb gun violence and ensure safety at our schools in Taft and across the country.●

TRIBUTE TO AARON MANKIN

• Mr. BOOZMAN. Mr. President, having served on the Rogers School Board, I understand how important the Wall of Distinction is to the school district and the community. This honor highlights the accomplishments of a wide array of people who have proven their commitment to upholding and sharing the values of Rogers.

I can't think of a better person who fits this description than Aaron Mankin.

I have known the Mankin family for much of my life. I grew up with Aaron's dad. Aaron grew up with my three daughters. Our families have a long history together.

Aaron's love for his country led him to join the Marine Corps in 2003, where he served as a combat correspondent. In 2005 he deployed to Iraq, risking his life to protect the interests of his country. I had the opportunity to visit with him during a trip to Iraq. Just a few weeks later, his life changed forever. He suffered intense burns and major lung damage when the armored vehicle he was riding in ran over a land mine in Northern Iraq. Aaron was sent to Brooke Army Medical Center in San Antonio and placed in the ICU. The damage to his lungs was so extensive that he was placed on a ventilator. He had third-degree burns on his arms and had to have his thumb and two-thirds of his index finger on his right hand amputated.

I have visited with Aaron on several occasions since his devastating injuries and heard him share his experiences. He is one of my heroes, and I am always moved personally regarding my own efforts after seeing how he has fought through his adversity.

Aaron has faced many challenges, but his contagious enthusiasm for life has opened many doors, and I am confident those opportunities will continue. Many programs have benefited Aaron along his path to recovery, and he has shown his appreciation by becoming a champion and spokesperson for UCLA's Operation Mend and the Intrepid Fallen Heroes Fund.